

## **Unvalidated References:**

*Excise Act 1956*

*Customs Regulation 1951*

*District Courts Act 1963*

*District Courts Act 1963*

*Public Holidays Act 1953*

*Customs Act 1951*

*Customs Act 1951*

This reprint of this Statutory Instrument incorporates all amendments, if any, made before 25 November 2006 and in force at 29 November 2001.

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Legislative Counsel  
Dated 25 November 2006

**INDEPENDENT STATE OF PAPUA NEW GUINEA.**

Chapter 105.

***Excise Regulation 1957***



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***Excise Regulation 1957***

MADE under the *Excise Act 1956*.

Dated                    200 .

**PART I. – EXCISE SECURITIES.**

**1. FORM OF SECURITY.**

The prescribed form of security referred to in Section 8(2) of the Act is a security in Form 1.

**2. DEPOSITS BY WAY OF SECURITY, ETC.**

(1) A subscriber to an excise security may deposit with the Collector cash, Papua New Guinea Government securities or negotiable instruments approved by the Collector, to a value equal to the full amount of the liability stated in the security.

(2) If the Collector obtains a judgement against the subscriber in a suit on the excise security, the Collector may—

- (a) appropriate so much of the deposit as is sufficient to satisfy the judgement and costs; and
- (b) if the deposit is not sufficient to satisfy fully the judgement and costs, exercise all powers of enforcing the judgement, by execution or otherwise, to obtain payment of the balance remaining due under the judgement.

(3) Where the right to appropriate a deposit arises under this section—

- (a) the Collector may dispose of any deposited Government securities or negotiable instruments, by auction or private sale or otherwise, in such manner as in his opinion is most favourable to the subscriber; and
- (b) the net proceeds of the disposition shall for all the purposes of this section be deemed to have been a deposit of cash by the subscriber, and may be wholly or partly appropriated accordingly.

(4) A certificate signed by the Collector stating—

- (a) the Government securities or negotiable instruments disposed of; and
- (b) the net proceeds of the disposition,

is proof of the matters stated.

(5) Any portion of a deposit appropriated under this section is the property of the State.

(6) When an excise security expires or is cancelled, discharged, released or satisfied, the subscriber is entitled to a return of so much (if any) of any deposit under this section as has not been appropriated under this section.

(7) When Government securities or negotiable instruments bearing interest are deposited under this section, the subscriber is entitled to collect as it falls due, and retain, any interest payable on the securities or instruments before they are disposed of by the Collector under this section.

(8) If any Government securities or negotiable instruments deposited under this section are not payable to bearer, the subscriber shall—

- (a) at the time of the deposit, lodge with the Collector duly executed transfers or assignments in such form as will enable the Collector to dispose of the securities or instruments effectually; and

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- (b) at the request of the Collector, execute any transfers or assignments that the Collector from time to time thinks necessary or convenient to enable him to dispose of them effectually.



**PART II. – PRODUCERS AND DEALERS.**

**3. REGISTRATION OF PRODUCERS.**

(1) An application for registration as a producer under Section 12(1) of the Act shall be in Form 2.

(2) A certificate of registration as a producer under Section 12(2)(b) of the Act shall be in Form 3.

**4. REGISTRATION OF DEALERS.**

(1) An application for registration as a dealer under Section 13(1) of the Act shall be in Form 4.

(2) A certificate of registration as a dealer under Section 13(2)(b) of the Act shall be in Form 5.

**PART III. – MANUFACTURE OF EXCISABLE GOODS.**

**5. LICENCES TO MANUFACTURE.**

(1) An application for a licence under Section 18(1)(b) of the Act shall be in Form 6.

(2) A licence under Section 19(2) of the Act shall be in Form 7.

(3) The scale of amounts of security to be given under Section 18(2)(b) of the Act by applicants for licences is as set out in Schedule 2.

**PART IV. – TOBACCO.**

***Division 1.***

***Producers, Dealers and Manufacturers.***

**6. BOOKS TO BE KEPT BY PRODUCERS.**

(1) Every producer of tobacco leaf shall keep an account in Form 8 of—

- (a) the number of hectares on which he grows tobacco; and
- (b) the quantity of tobacco leaf harvested; and
- (c) the quantity of tobacco leaf cured; and
- (d) all sales of tobacco leaf.

(2) On or immediately after the 31 December in each year, a producer of tobacco leaf shall—

- (a) total up the entries in his book; and
- (b) show the balance of tobacco leaf (if any) on hand.

(3) The producer shall carry forward to the next year any balance shown in accordance with Subsection (2)(b).

**7. RETURNS BY PRODUCERS.**

Every producer of tobacco leaf shall, not later than 15 January in each year, furnish to the Collector a return in Form 9, verified by declaration, with respect to his operations during the 12 months ended on the preceding 31 December.

**8. BOOKS TO BE KEPT BY DEALERS.**

(1) Every dealer in tobacco leaf shall keep an account, in Form 10, of all tobacco leaf purchased and sold by him, distinguishing between tobacco leaf grown in the country and imported tobacco leaf.

(2) At the end of each quarter, a dealer in tobacco leaf shall—

- (a) total up the entries in his book; and
- (b) show the balance of tobacco leaf (if any) on hand.

(3) The dealer shall carry forward to the next quarter any balance shown in accordance with Subsection (2)(b).

**9. RETURNS BY DEALERS.**

Every dealer in tobacco leaf shall, not later than 15 January, 15 April, 15 July and 15 October in each year, furnish to the Collector a return in Form 11, verified by declaration, with respect to his operations during the immediately preceding quarter of the year.

**10. APPLICATIONS FOR LICENCES.**

The drawings and particulars to accompany applications for licences to manufacture tobacco, cigars, cigarettes and snuff are as follows:—

- (a) a plan and section elevation of the factory buildings;
- (b) the name and situation of the factory;
- (c) the material of which the factory is constructed;
- (d) the number of flats or storeys in the building or buildings;
- (e) the number of rooms in each storey, and for what purpose each room or storey is intended to be used;
- (f) the number and position, with relation to the principal building of a factory, of any detached buildings used, or to be used, as part of the factory, together with the number of rooms in them;
- (g) such other particulars as the Collector requires.

**11. SECURITY OF FACTORIES AND OFFICIAL VISITS.**

Every factory—

- (a) shall be secured in a manner and by such fastenings as are approved by the Collector; and
- (b) shall be opened and visited at such times and in the presence of such officers as the Collector directs.

**12. STORE-ROOMS FOR MANUFACTURED TOBACCO, ETC.**

(1) For the purposes of this section, tobacco, cigars, cigarettes and snuff shall be deemed to be manufactured when plugged, cut or packed in the manner in which they are normally sold by the manufacturer for home consumption or export.

(2) When directed by the Collector to do so, every manufacturer shall provide a secure store-room in his factory, and all tobacco, cigars, cigarettes or snuff manufactured in his factory shall be stored in it immediately after they are manufactured.

(3) Every door of a store referred to in Subsection (2) shall be provided with—

- (a) an approved lock, provided by the manufacturer, the key of which shall be kept by him; and
- (b) a lock supplied by the Collector at the expense of the manufacturer, the key of which shall be kept by an officer,

so that both the keys are required to open the door.

**13. MANUFACTURERS' BOOKS.**

(1) Every manufacturer shall keep, in a form approved by the Collector, a book in which he shall enter daily—

- (a) the weight of all tobacco leaf received into the factory, distinguishing tobacco leaf grown in the country from imported tobacco leaf; and
- (b) the weight of all tobacco, cigars, cigarettes or snuff made in the factory; and
- (c) the weight of all tobacco, cigars, cigarettes or snuff removed from the factory; and
- (d) the amount of refuse, waste and clippings arising from the operations in the factory, distinguishing tobacco leaf grown in the country from imported tobacco leaf; and
- (e) the amount of duty paid.

(2) Every manufacturer shall keep in his factory, in a form approved by the Collector, a delivery book in which he shall enter daily the following particulars in relation to all tobacco, cigars, cigarettes and snuff removed from his factory:—

- (a) the date of removal;
- (b) the weight of tobacco or snuff removed;
- (c) the number of cigars or cigarettes removed;
- (d) the names and addresses of the persons to whom the tobacco, cigars, cigarettes or snuff are delivered.

**14. RETURNS BY MANUFACTURERS.**

(1) Every manufacturer shall furnish to the Collector a return, verified by a declaration in Form 12, showing—

- (a) the weight of all tobacco leaf received into his factory, distinguishing tobacco leaf grown in the country from imported tobacco leaf; and
- (b) the weight of all tobacco leaf used in manufacturing tobacco, cigars, cigarettes or snuff; and
- (c) the weight of all tobacco, cigars, cigarettes or snuff manufactured in the factory; and
- (d) the weight of all tobacco, cigars, cigarettes and snuff removed from the factory; and
- (e) the weight of tobacco, cigars, cigarettes and snuff in the factory at the close of the day up to which the return is made; and
- (f) the weight of tobacco, cigars, cigarettes and snuff in the course of manufacture at the close of the day up to which the return is made.

(2) In factories where a supervising officer is stationed the returns under Subsection (1) shall be made up to the close of the last day of the months of March, June, September and December in each year.

(3) In factories where a supervising officer is not stationed the returns under Subsection (1) shall be made up to the close of the last day of each month.

(4) Returns under Subsection (1) shall be made up and sent to the Collector immediately after the close of the day up to which they are made.

#### **15. STOCK CHECKS.**

At every factory where a supervising officer is not permanently stationed, the Collector shall cause the stocks to be checked periodically.

#### **16. REMOVAL OF GOODS.**

(1) Every manufacturer at whose factory a supervising officer is not permanently stationed shall give at least 24 hours' written notice to the Collector when he wishes to remove tobacco, cigars, cigarettes or snuff.

(2) Before any manufactured tobacco is removed from a factory without payment of duty, the manufacturer shall give security in a sum equal to twice the amount of the excise duty payable on the tobacco.

#### *Division 2.*

#### *Tobacco, Snuff, Cigars and Cigarettes.*

#### **17. UNCUT TOBACCO.**

(1) Subject to Subsection (2), tobacco other than cut tobacco manufactured in a factory shall be put up in packages each containing at least 2.268 kg net.

(2)<sup>1</sup> <sup>2</sup>In special cases, the Commissioner General of Internal Revenue may permit the tobacco or snuff to be put up in packages containing less than 2.268 kg net.

(3) Where permission is granted under Subsection (2), the manufacturer shall mark each package—

(a) with—

(i) the name of the manufacturer and the address of the manufacturer, including the words “Papua New Guinea”; or

(ii) the factory number and the letters “PNG” and—

(A) the words “Made in Papua New Guinea”; or

<sup>1</sup> Section 17(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>2</sup> Section 17(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

- (B) words approved by the Commissioner General of Internal Revenue indicating that the goods have been made in Papua New Guinea; and
- (b)<sup>3</sup> the net weight of the contents when packed; and
- (c) any additional marking approved by the Commissioner General of Internal Revenue; and
- (d)<sup>4</sup> when required by the Commissioner General of Internal Revenue—a consecutive number.

(4) The manufacturer shall mark each plug or piece of manufactured tobacco contained in the package with—

- (a) the name of the manufacturer and the address of the manufacturer, including the words “Papua New Guinea”; or
- (b) the factory number and letters “PNG” and—
  - (i) the words “Made in Papua New Guinea”; or
  - (ii)<sup>5</sup> words approved by the Commissioner General of Internal Revenue indicating that the goods have been made in Papua New Guinea.

(5) In marking the factory number and the letters “PNG”—

- (a) the letters “PNG” shall be placed directly above the factory number and within a triangle, diamond or circle; and
- (b) each letter and figure shall be not less than—
  - (i) 12.7 mm high for packages; and
  - (ii) 1.588 mm high for plugs and pieces.

## 18. CUT TOBACCO OR SNUFF.

Cut tobacco or snuff manufactured in a factory may be packed in small tins or packets each containing not less than 24.81 g net weight, and the tins or packets may be put in outer containers each containing not less than 907.18 g net weight.

## 19. MARKING OF TINS, ETC., OF CUT TOBACCO AND SNUFF.

(1) The manufacturer shall mark small tins or packets containing cut tobacco or snuff, and the immediate outer packages containing them—

- (a) with—

<sup>3</sup> Section 17(3)(b) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>4</sup> Section 17(3)(d) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>5</sup> Section 17(4)(b)(ii) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

- (i) the name of the manufacturer and his address, including the words “Papua New Guinea”; or
- (ii) the factory number and the letters “PNG” and–
  - (A) the words “Made in Papua New Guinea”; or
  - (B) words approved by the Commissioner General of Internal Revenue, indicating that the goods have been made in Papua New Guinea; and
- (b) the net weight of the contents when packed; and
- (c)<sup>6</sup> any additional markings approved by the Commissioner General of Internal Revenue.

(2) The marking of the net weight–

- (a) shall be applied in a prominent position; and
- (b) shall appear in conjunction with other markings.

(3)<sup>7</sup> Packages containing cut tobacco in bulk shall be marked as prescribed by Subsection (1) and in addition shall be marked with the gross weight, and, when required by the Commissioner General of Internal Revenue, a consecutive number.

(4) In marking the factory number and the letters “PNG”–

- (a) the letters “PNG” shall be placed directly above the factory number and within a triangle, diamond or circle; and
- (b) each letter and figure shall be not less than–
  - (i) 12.7 mm high in the case of packages; and
  - (ii) 1.588 mm high in the case of small tins and packets.

## 20. CIGARS.

(1) Cigars–

- (a)<sup>9</sup> may be put up in packages containing such number as the Commissioner General of Internal Revenue approves; and
- (b) may be removed from the factory in parcels of not less than 25.

(2) The manufacturer shall mark small packets and boxes containing cigars–

- (a) with–

<sup>6</sup> Section 19(1)(c) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>7</sup> Section 19(3) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>8</sup> Section 19(3) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>9</sup> Section 20(1)(a) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.



- (i) the name of the manufacturer and the address of the manufacturer, including the words “Papua New Guinea”; or
  - (ii) the factory number and the letters “PNG” and–
    - (A) the words “Made in Papua New Guinea”; or
    - (B) words approved by the Commissioner General of Internal Revenue indicating that the goods have been made in Papua New Guinea; and
  - (b) with the number of cigars contained in the packet or box; and
  - (c) with the brand or make of cigar; and
  - (d)<sup>10</sup> with any additional markings approved by the Commissioner General of Internal Revenue.
- (3) The immediate outer packages containing small packets or boxes of cigars shall be marked–
- (a) as prescribed in Subsection (2); and
  - (b) with the number of cigars contained in the packages.
- (4) In marking the factory number and the letters “PNG”–
- (a) the letters “PNG” shall be placed directly above the factory number and within a triangle, diamond or circle; and
  - (b) each letter and figure shall be not less than–
    - (i) 12.7 mm high in the case of immediate outer packages; and
    - (ii) 3.175 mm high in the case of small packets and boxes.
- (5) If before being packed in packages of the prescribed size cigars are put up in small quantities in paper, cardboard or other wrappers–
- (a) the factory number and the letters “PNG” shall be marked on each wrapper; and
  - (b) the letters “PNG” shall be placed directly above the factory number, and within a triangle or diamond; and
  - (c) each letter and figure shall be not less than 6.35 mm high.

## 21. CIGARETTES.

### (1) Cigarettes–

- (a)<sup>11</sup> may be put up in packages containing such number as the Commissioner General of Internal Revenue approves; and

<sup>10</sup> Section 20(2)(d) amended by Commissioner General of Internal Revenue (Consequential Amendments) Act 1993 (No. 1 of 1993), s2.

<sup>11</sup> Section 21(1)(a) amended by Commissioner General of Internal Revenue (Consequential Amendments) Act 1993 (No. 1 of 1993), s2.

(b) may be removed from the factory in parcels of not less than 250.

(2) The manufacturer shall mark small tins, packets or boxes containing cigarettes—

(a) with—

(i) the name of the manufacturer and the address of the manufacturer, including the words “Papua New Guinea”; or

(ii) the factory number and the letters “PNG” and—

(A) the words “Made in Papua New Guinea”; or

(B) words approved by the Commissioner General of Internal Revenue indicating that the goods have been made in Papua New Guinea; and

(b) with the brand or make of cigarette; and

(c)<sup>12</sup> with any additional markings approved by the Commissioner General of Internal Revenue.

(3) The immediate outer packages containing small tins, packets or boxes of cigarettes shall be marked—

(a) as prescribed in Subsection (2); and

(b) with the number of cigarettes contained in the packages.

(4) In marking the factory number and the letters “PNG”—

(a) the letters “PNG” shall be placed directly above the factory number and within a triangle, diamond or circle; and

(b) each letter and figure shall not be less than—

(i) 12.7 mm high in the case of the immediate outer package; and

(ii) 1.588 mm high in the case of small tins, packets or boxes.

## **22. MARKING OF OUTSIDE PACKAGES.**

(1) The manufacturer shall mark every outside package that contains small packages of manufactured tobacco, cut tobacco, cigars, cigarettes or snuff—

(a) with—

(i) the name of the manufacturer and the address of the manufacturer, including the words “Papua New Guinea”; or

(ii) the factory number and the letters “PNG” and—

(A) the words “Made in Papua New Guinea”; or

<sup>12</sup> Section 21(2)(c) amended by Commissioner General of Internal Revenue (Consequential Amendments) Act 1993 (No. 1 of 1993), s2.

- (B) words approved by the Commissioner General of Internal Revenue indicating that the goods have been made in Papua New Guinea; and
- (b) with the gross weight of the package; and
- (c)<sup>13</sup> with any additional markings approved by the Commissioner General of Internal Revenue; and
- (d)<sup>14</sup> when required by the Commissioner General of Internal Revenue—a consecutive number.
- (2) In marking the factory number and the letters “PNG”—
- (a) the letters “PNG” shall be placed directly above the factory number and within a triangle, diamond or circle; and
- (b) each letter and figure shall not be less than 12.7 mm high.

***Division 3.***

***Receipt of Imported Duty-paid Manufactured Tobacco in Factories for Making Cigarettes.***

**23. RECEIPT OF TOBACCO IN FACTORY.**

Imported manufactured tobacco on which Customs duty has been paid, may, subject to this Regulation, be received into a factory for the purpose of being manufactured into cigarettes.

**24. PERMIT FOR RECEIPT OF TOBACCO.**

(1)<sup>15</sup> <sup>16</sup>The Commissioner General of Internal Revenue may, on written application by any manufacturer, grant a permit in Form 13 authorizing the receipt in a factory of imported duty-paid manufactured tobacco for the manufacture of cigarettes.

(2) A permit under Subsection (1) is authority for the receipt of tobacco in the factory, in accordance with its terms.

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<sup>13</sup> Section 22(1)(c) amended by Commissioner General of Internal Revenue (Consequential Amendments) Act 1993 (No. 1 of 1993), s2.

<sup>14</sup> Section 22(1)(d) amended by Commissioner General of Internal Revenue (Consequential Amendments) Act 1993 (No. 1 of 1993), s2.

<sup>15</sup> Section 24(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>16</sup> Section 24(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

***Division 4.******Calculation of Quantity of Tobacco, etc., Produced.*****25. CALCULATION OF QUANTITY.**

(1) The full quantity of plug tobacco, cut tobacco, cigars or cigarettes produced in a factory shall, subject to Section 27, be calculated as follows:—

- (a) 100 parts by weight of tobacco leaf made into plug tobacco shall be deemed to produce 110 parts by weight of plug tobacco;
- (b) 100 parts by weight of tobacco leaf made into cut tobacco for pipe smoking without first being made into plug tobacco shall be deemed to produce 106 parts by weight of cut tobacco;
- (c) 100 parts by weight of tobacco leaf made into tobacco cut fine for cigarettes shall be deemed to produce 103 parts by weight of tobacco cut fine for cigarettes;
- (d) 100 parts by weight of tobacco leaf made into cigars shall be deemed to produce 90 parts by weight of cigars;
- (e) 100 parts by weight of tobacco leaf made into cigarettes shall be deemed to produce 104 parts by weight of cigarettes;
- (f) 100 parts by weight of tobacco cut fine for cigarettes, or cut plug tobacco, received into a factory and made into cigarettes shall be deemed to produce 101 parts by weight of cigarettes.

(2) The references in Subsection (1) to weights of tobacco leaf are references to net weight, exclusive of stems and refuse.

**26. FACTORIES WITH MULTIPLE USES OF LEAF TOBACCO.**

In a factory where plug tobacco, cut tobacco, cigars and cigarettes or any two or more of those articles are made, all leaf tobacco received into the factory shall, unless the contrary is shown by the manufacturer, be deemed to have been made into the article made in the factory that is, at the time, subject to the highest rate of duty.

**27. SAVING OF GENERAL LIABILITY TO DUTY.**

This Regulation does not relieve any manufacturer from the liability to pay excise duty on the full quantity of excisable goods produced by him.

***Division 5.******Tobacco Used for Horticultural or Other Purposes.*****28. DELIVERY FOR USE FOR AGRICULTURAL, ETC., PURPOSES.**

(1) Tobacco leaf grown in the country or tobacco manufactured in the country may, on application in Form 14, be delivered—

- (a) for making sheep-wash; or

(b) for any agricultural or horticultural purpose, when treated in the manner prescribed by the succeeding provisions of this Division.

(2) An application under Subsection (1) may be approved or disapproved by the Collector.

**29. TREATMENT.**

(1) If an application under Section 28 is approved, the tobacco leaf or manufactured tobacco shall be dealt with in accordance with Schedule 3.

(2) The treatment prescribed by Schedule 3 shall be conducted in the presence and to the satisfaction of an officer, and where it is necessary for an officer to attend specially for the purpose the applicant shall pay to the Collector the sum of K0.95 per hour for the officer's services.

(3) When the treatment prescribed by Schedule 3 is complete, the officer shall certify accordingly on the application.

**30. DESTRUCTION, ETC., OF TOBACCO LEAF BY PRODUCERS AND DEALERS.**

(1) Producers and dealers may apply for permission to destroy tobacco leaf grown in the country and stored on their premises.

(2) If an application under Subsection (1) is approved, the leaf shall be dealt with in accordance with Schedule 3.

(3) Approval may be given to producers and dealers in remote areas to destroy tobacco leaf grown in the country by—

- (a) using it to make an aqueous spraying extract; and
- (b) subsequently disposing of any residue by burning or such other means as the Collector approves.

(4) The Collector may authorize the destruction of tobacco leaf under this section without the supervision of an officer, subject to—

- (a) the furnishing of a statutory declaration by the producer or dealer; or
- (b) such other evidence as is acceptable to the Collector, that the leaf has been destroyed in a prescribed manner.

**31. REMISSION OF DUTY.**

The excise duty on manufactured tobacco in a factory treated in accordance with this Division shall be remitted.

**Division 6.*****Transfer of Tobacco Leaf Between Factories.*****32. TRANSFER.**

Tobacco leaf may be transferred from the factory of any manufacturer of tobacco, cigars or cigarettes to the factory of another such manufacturer.

**33. ENTRY OF TRANSFER.**

Where any tobacco leaf is transferred in accordance with Section 32—

- (a) the manufacturer transferring the leaf shall enter the quantity transferred in his book; and
- (b) the manufacturer receiving the leaf shall enter the quantity received in his book.

**34. ISSUE OF CART-NOTE OR ACCOUNT.**

(1) The manufacturer transferring any tobacco leaf in accordance with Section 32 shall issue to the manufacturer receiving it a cart-note or account showing the quantity transferred.

(2) A cart-note or account issued under Subsection (1) shall be produced at any time on request by an officer.

**35. RETURNS AS TO TRANSFERRED LEAF.**

Where any tobacco leaf is transferred in accordance with Section 32—

- (a) a manufacturer transferring the leaf shall endorse on his monthly or quarterly return a statement in Form 15 showing—
  - (i) the date of each transfer; and
  - (ii) the quantity of tobacco leaf transferred; and
  - (iii) the name of the manufacturer receiving it; and
- (b) the manufacturer receiving the leaf shall endorse on his monthly or quarterly return a statement in Form 16 showing—
  - (i) the date of each receipt; and
  - (ii) the quantity of tobacco leaf received; and
  - (iii) the name of the manufacturer by whom it was transferred.

*Division 7.*

*Renovation, Cutting and Repacking of Manufactured Tobacco.*

**36. AUTHORITY TO REMOVE MANUFACTURED TOBACCO FOR RENOVATING, ETC.**

(1) A person who wishes to have manufactured tobacco removed to a factory for the purposes of—

- (a) renovating; or
- (b) cutting (other than for cutting fine suitable for the manufacture of cigarettes); or
- (c) re-packing,

shall lodge with the Collector an application in Form 17.

(2) The Collector may authorize the delivery of the tobacco, which may then be removed direct to a factory under the supervision of an officer.

(3) The approval of the Collector is the authority for the manufactured tobacco to be received into the factory.

**37. SECURITY OF REMOVED TOBACCO.**

(1) Manufactured tobacco removed in accordance with this Division from a Customs warehouse and received into a factory shall be under control of an officer and under Government lock—

- (a) whilst it is being renovated, cut or re-packed; and
- (b) until it is removed from the factory.

(2) Where duty-paid manufactured tobacco is received in accordance with this Division into a factory where no officer is permanently stationed, the Collector may, in his discretion, permit any operations, except the weighing into and delivery from the factory, to be conducted without the supervision of an officer.

**38. WEIGHING.**

All duty-paid manufactured tobacco and all manufactured tobacco removed in accordance with this Division from a Customs warehouse shall be weighed into a factory in the presence of an officer, who shall mark the weights on the application.

**39. MARKING, ETC.**

Without the approval of the Collector—

- (a) no fresh labels or tags may be affixed to any manufactured tobacco renovated, cut or re-packed; and
- (b) no tins or packages bearing any description shall be used for the re-packing of the tobacco.

**40. DELIVERY FROM FACTORY.**

Delivery in accordance with this Division of manufactured tobacco from the factory—

- (a) shall be made immediately after the completion of the renovating, cutting or re-packing; and
- (b) shall take place in the presence of an officer.

**41. REMOVAL OF UNUSED PACKAGES, ETC.**

All tins, boxes, packages, labels or tags brought into a factory in connection with the renovating, cutting or re-packing of manufactured tobacco, and remaining unused, shall be removed from the factory at the same time as the tobacco that has been renovated, cut or re-packed.

**42. REFUSE, CLIPPINGS AND WASTE.**

(1) Refuse, clippings or waste arising in connection with the renovating, cutting or re-packing of duty-paid manufactured tobacco shall be removed from the factory at the same time as the manufactured tobacco that has been renovated, cut or re-packed.

(2) Refuse, clippings or waste arising in connection with the renovating, cutting or re-packing of manufactured tobacco removed from a Customs warehouse shall be destroyed in the same manner as other refuse, clippings or waste is destroyed in a factory.

**43. MANUFACTURER'S BOOK.**

The manufacturer into whose factory manufactured tobacco is received for the purpose of renovating, cutting or re-packing—

- (a) shall keep a book in Form 18; and
- (b) shall enter in it the prescribed particulars.

**44. SERVICES OF OFFICERS.**

(1) If—

- (a) duty-paid manufactured tobacco, or tobacco removed from a Customs warehouse, is received in accordance with this Division into a factory where an officer is permanently stationed; and
- (b) the quantity is such as to require, in the opinion of the Collector, the services of an extra officer,

the applicant shall pay for the service.

(2) When the services of an officer are required under this Division, a charge of K0.95 per hour or part of an hour is payable.



**Division 8.**

**Removal and Destruction, etc., of Stalks, Waste. etc.**

**45. NOTICE OF INTENDED DESTRUCTION, ETC.**

A manufacturer who intends to destroy any stalks, refuse, clippings or waste arising from the manufacture of tobacco, cigars and cigarettes in a factory—

- (a) shall give to the Collector written notice of his intention; and
- (b) shall not begin the destruction of the stalks, refuse, clippings or waste until the expiration of 48 hours after the giving of the notice.

**46. METHOD OF DESTRUCTION, ETC.**

(1) Stalks, refuse, clippings or waste arising from the manufacture of tobacco, cigars and cigarettes in a factory may be dealt with in accordance with Schedule 3.

(2) All stalks, refuse, clippings or waste intended to be destroyed in accordance with this section shall be weighed in the presence of an officer.

**47. REMOVAL FOR DESTRUCTION.**

(1) Subject to this section, stalks, refuse, clippings and waste may be removed from a factory to a place approved by the Collector, for destruction.

(2) Before approving of a place under Subsection (1), the Collector may require the owner of the place to give security that all stalks, refuse, clippings and waste intended for destruction will be received, stored and destroyed in the place in accordance with this Regulation.

(3) The Collector may require the owner of a place approved under Subsection (1) to keep records showing the quantities of all stalks, refuse, clippings and waste received and destroyed.

- (4) Records kept under Subsection (3)—
  - (a) shall be kept up to date; and
  - (b) shall be available at all times for inspection by an officer.

**48. DESTRUCTION OF STALKS, ETC., ARISING OUT OF MANUFACTURE OF LOCALLY PRODUCED LEAF.**

Stalks, refuse, clippings or waste arising from the manufacture of tobacco leaf grown in the country shall, when directed by the Collector, be destroyed in accordance with Section 47 and Schedule 3.

**49. SERVICES OF OFFICERS.**

Where, in the opinion of the Collector, it is necessary for an officer to attend specially for the purpose of supervising the destruction of stalks, refuse, clippings or

waste, the manufacturer shall pay for the officer's services at the rate of K0.95 per hour.

**50. REFUNDS OF CUSTOMS DUTY.**

A claim for a refund of Customs duty in respect of all stalks, refuse, clippings or waste arising from operations in any tobacco, cigar or cigarette factory in connection with tobacco leaf on which duty was paid on importation shall be in Form 19 .

**PART V. – AERATED AND MINERAL WATERS.****51. REGISTERS TO BE KEPT BY MANUFACTURERS.**

(1)<sup>17</sup> <sup>18</sup>Every manufacturer of aerated and mineral waters shall keep, in a form approved by the Commissioner General of Internal Revenue, a register in which he shall cause to be entered–

- (a) at least once each week, the weight or volume, as the case may be, of all material received into his factory; and
  - (b) at least once each day–
    - (i) the weight or volume, as the case may be, of all material used in the manufacture of aerated and mineral waters in his factory; and
    - (ii) the volume of aerated and mineral waters produced in his factory; and
    - (iii) the volume of aerated and mineral waters removed from his factory; and
    - (iv) the amount of excise duty paid on that day, together with the number of the official receipt received in relation to the payment.
- (2) The manufacturer shall at least once each day–
- (a) examine the entries made in the register kept under Subsection (1); and
  - (b) sign his name opposite each entry made on that day.

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<sup>17</sup> Section 51(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>18</sup> Section 51(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

**PART VI. – REFUNDS, REMISSIONS AND DRAWBACKS OF EXCISE DUTY.****52. REFUNDS OF DUTY.**

(1) Where—

- (a) excisable goods have, while subject to the control of the Customs, been damaged, pillaged, lost or destroyed; or
- (b) excisable goods—
  - (i) have become unfit for human consumption; or
  - (ii) are, for some other reason, not worth the amount of excise duty payable on them,  
and have been destroyed under supervision—
  - (iii) as prescribed; or
  - (iv)<sup>19</sup> in such manner as the Commissioner General of Internal Revenue directs; or
- (c) excise duty has been paid through manifest error of fact or patent misconception of the law,

a refund or remission, as the case requires, of the excise duty payable on them shall, subject to this Regulation, be made.

(2) An application for refund or remission of excise duty shall—

- (a) be in Form 20; and
- (b) state clearly and as far as practicable full particulars of the claim; and
- (c) subject to Subsection (3), in the case of an application for refund of excise duty—be made not later than 14 days after the date on which duty was paid; and
- (d) in the case of an application for remission of excise duty—be made while the goods are under control of the Customs.

(3) Notwithstanding Subsection (2)(c)—

- (a) when the Collector is satisfied that the information necessary to verify the application was ascertained by the Customs while the goods, or the packages in which the goods were originally packed or were assumed to have been packed, were under the control of the Customs—an application referred to in that paragraph may be made not later than 28 days after the date on which the duty was paid; or
- (b)<sup>20</sup> when the circumstances are such that, in the opinion of the Collector, it is equitable that the time prescribed in Paragraph (a) should be

<sup>19</sup> Section 52(1)(b)(iv) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>20</sup> Section 52 SubSection (3) amended by S.R. 2001, No. 4.

extended – an application referred to in that paragraph may be made not later than twelve months after which duty was paid.

**53. REFUND OR REMISSION MADE IN ERROR.**

Where any excise duty has been erroneously remitted or refunded, the person to whom the refund or remission has been granted shall, on demand by the Collector, pay to the Collector the amount erroneously remitted or refunded.

**54. DRAWBACKS.**

(1) Drawback of the full amount of the excise duty paid may be allowed on the export of the following excisable goods, namely:–

- (a) tobacco; and
- (b) cigarettes; and
- (c) cigars; and
- (d) snuff; and
- (e) beer.

(2) Several items of drawback, though each less than K2.00, may, if they total K2.00, be included and allowed in one claim or debenture.

(3) The provisions of the *Customs Regulation 1951* relating to drawbacks, shall, with necessary modifications apply to goods exported under drawback under this Regulation.

**PART VII. – RETURNS AND DECLARATIONS.****55. RETURNS OF EXCISABLE GOODS.**

Every manufacturer of excisable goods (whether or not licensed under any Act relating to excise) shall, on written demand by the Collector, furnish a written return setting out–

- (a) the quantity of each kind of such goods on which the excise duty has not been paid that was in his custody or possession or belonged to him on any day specified in the demand; and
- (b) the place where the goods then were,

and shall verify the return by a declaration in Form 21.

**56. QUESTIONS RELATING TO EXCISABLE GOODS.**

Every manufacturer of excisable goods (whether or not licenced under any Act relating to excise), and the manager or person in charge of any factory or premises where any such goods were manufactured, shall, when required by the Collector or an officer authorized by the Collector, truly answer, to the best of his knowledge, information and belief, all questions asked by the Collector or officer relating to any of the goods manufactured by the manufacturer.

**57. PRODUCTION OF BOOKS RELATING TO EXCISABLE GOODS.**

Every manufacturer of any excisable goods (whether or not licensed under any Act relating to excise) shall, when required by the Collector, produce to the Collector, or to an officer nominated by the Collector, all books and accounts–

- (a) in his possession, custody, or control; and
- (b) containing entries relating to such goods manufactured by him,

and the Collector or officer nominated by him may inspect and take copies of or extracts from any such books or accounts.

**58. EXCISE DECLARATIONS.**

(1) A declaration required by any regulation under any Act relating to excise to be made by a manufacturer, dealer or producer may be made–

- (a) by the manufacturer, dealer or producer himself; or
- (b) by a person appointed by him, in writing, to make the declaration on his behalf.

(2) An appointment under Subsection (1)(b) shall–

- (a) be in Form 22; and
- (b) be filed with the Collector.

(3) The Collector may refuse to accept any declaration made by an appointee until the appointment has been filed under Subsection (2)(b).

(4) Where a declaration is made by a person appointed to make it on behalf of any manufacturer, dealer or producer—

- (a) it shall be held to have been made with the consent of the manufacturer, dealer or producer; and
- (b) the manufacturer, dealer or producer is liable to all pecuniary penalties in respect of the declaration to the same extent as if he had made it himself; and
- (c) Paragraph (a) does not relieve the person who made the declaration from liability.

**59. EXCISE DECLARATIONS BY AGENTS.**

(1) A form containing a declaration may be signed by a duly authorized agent in cases where the principal is legally incapable of making a declaration.

(2) An officer may—

- (a) require from any agent the production of his written authority from the principal for whom he claims to act; and
- (b) in default of the production of the authority—refuse to recognize the agency.

(3) A declaration made by an agent under this section shall be held to have been made with the knowledge and consent of the principal.

(4) In any prosecution in respect of a declaration made by an agent the principal is liable to the pecuniary punishment provided by the Act or this Regulation as if the declaration had been made by him.

(5) An authority under this section may be in Form 23.

**PART VIII. – INQUIRIES, ETC., UNDER PART XII OF THE ACT.****60. FORM OF CONSENT.**

<sup>21</sup>A written consent of a person to the settlement of a dispute by the Commissioner General of Internal Revenue shall be in Form 24.

**61. FORM OF SUMMONS TO WITNESS.**

A summons to a witness shall be in Form 25.

**62. RULES AS TO CONDUCT OF INQUIRIES.**

(1) The provisions of this section apply to and in relation to the conduct of inquiries under Part XII of the Act.

(2) The defendant shall be given a full opportunity of bringing forward his evidence and of defending himself.

(3) The defendant may be represented by a lawyer or (with the approval of the person conducting the inquiry) by some other person.

(4) The prosecutor shall make a short statement of his case.

(5) The evidence of the witnesses supporting the charge shall be taken, and the witnesses may be cross-examined by the defendant, and re-examined by the prosecutor.

(6) The defendant's witnesses shall then give their evidence and the defendant may himself give evidence, and the witnesses may be cross-examined by the prosecutor and re-examined by the defendant.

(7) The defendant, or the person appearing for him, may then address the person conducting the inquiry, and the prosecutor has the right of reply.

(8)<sup>22</sup> <sup>23</sup>The person conducting the inquiry shall then—

(a) give his decision; or

(b) reserve his decision until a future day and time which he shall announce,

or if the inquiry is conducted by a person acting under powers delegated to him by the Commissioner General of Internal Revenue, and the powers extend only to the holding of an inquiry and no further, he shall announce that the matter will be reported to the Commissioner General of Internal Revenue, who will give his decision in writing.

<sup>21</sup> Section 60 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>22</sup> Section 62(8) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>23</sup> Section 62(8) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.



- (9) The person conducting an inquiry—
- (a) shall not have regard to legal forms or solemnities; and
  - (b) shall direct himself by the best evidence procurable or laid before him (whether it be such evidence as the law would require or admit in other cases or not); and
  - (c) may reject any evidence that he thinks irrelevant.
- (10) All examinations shall be on oath.

(11) The person conducting the inquiry may call for, or require the production of, any evidence or witness that he thinks necessary.

### **63. FILING OF ORDER.**

(1)<sup>24</sup> <sup>25</sup>An order made by the Commissioner General of Internal Revenue under Part XII of the Act for the enforcement of a penalty or forfeiture that he has determined has been incurred may be filed in any court, and on being so filed the order has effect as if it were an order of the court.

(2) Subject to this Regulation, all laws relating to the enforcement of orders of courts of summary jurisdiction shall, to the extent to which they are applicable, apply—

- (a) to all matters relating or incidental to, or in connection with, the enforcement of the penalty or forfeiture specified in an order under Subsection (1); and
- (b) to any process for enforcement of the penalty or forfeiture.

(3) On the application of an officer, a magistrate may issue—

- (a) a warrant of execution; or
- (b) a warrant of commitment; or
- (c) any other process applicable for the purpose of the enforcement of an order filed under Subsection (1).

### **64. WARRANTS OF EXECUTION, WARRANTS OF COMMITMENT, ETC.**

(1) A warrant of execution shall be—

- (a) in Form 26; or
- (b) in any form of warrant of execution or distress under the *District Courts Act 1963* that is applicable to the circumstances.

(2) A warrant of commitment may be—

<sup>24</sup> Section 63(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>25</sup> Section 63(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

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- (a) in Form 27; or
- (b) in any form of warrant of commitment under the *District Courts Act 1963* that is applicable to the circumstances.

(3) A form of warrant of execution, warrant of commitment or other process referred to in Subsection (1) or (2) may be varied according to the circumstances of the case, and no such warrant or process is invalid by reason of want of form.

## PART IX. – WORKING DAYS AND HOURS.

### 65. INTERPRETATION OF PART IX.

In this Part, “public holiday” means a holiday declared by or under the *Public Holidays Act 1953*.

### 66. WORKING DAYS AND HOURS.

(1) For the purposes of this section, a public holiday is not a working day.

(2) Subject to Section 67, business relating to excise shall be conducted only on the working days, and during the working hours, prescribed by this section.

(3) Subject to Subsection (4), the working days and hours are—

(a) in places where the ordinary week of officers of the Public Service is a five-day working week—the hours of 7.45 a.m. to 12 noon and 1.0 p.m. to 4.06 p.m. on Mondays to Fridays; and

(b) in all other places—the hours of 8.0 a.m. to 12 noon and 1.30 p.m. to 4.03 p.m. on Mondays to Fridays, and 8.0 a.m. to 12 noon on Saturdays.

(4)<sup>26</sup> <sup>27</sup>The Commissioner General of Internal Revenue may direct that the working days at any factory are Monday to Friday (but not including any public holiday).

(5)<sup>28</sup> <sup>29</sup>Where the Commissioner General of Internal Revenue gives a direction under Subsection (4), the working hours at the factory shall be such hours worked from Monday to Friday, in equal periods, as he specifies, but the working hours—

(a) shall not exceed 36¾ hours per week; and

(b) shall not commence before 7.45 a.m. on any day.

### 67. OVERTIME.

The Collector may permit work to be performed outside the prescribed working hours or days subject to the conditions (if any) as he approves in each case or class of cases.

### 68. OVERTIME RATES AND CHARGES.

<sup>30</sup>(1) Where work is permitted outside the prescribed working hours or days, a charge shall be made being the total of—

<sup>26</sup> Section 66(4) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>27</sup> Section 66(4) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>28</sup> Section 66(5) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>29</sup> Section 66(5) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

- (a) the amount per hour or part of an hour for work performed by an officer calculated in accordance with the rate prescribed under the General Orders made under the *Public Services Act 1995*; and
- (b) an amount of 10% of the sum calculated under Paragraph (a).

(2) The charge under Subsection (1) shall be calculated from the hour from which the attendance of the officer is necessary and shall include—

- (a) a charge in respect of the time reasonably occupied by an officer in proceeding to and from the place where his attendance is required at the rate specified in Subsection (1); and
- (b) the cost of conveyance of the officer where his attendance is required at a factory.

(3) Except where otherwise prescribed, a manufacturer at whose factory the services of an officer are required shall, if called on by the Collector to do so, pay for those services at the rate per hour or part of an hour during which the officer is engaged at the factory together with the cost of conveyance of the officer to and from the factory calculated in accordance with the rates specified in this section.

**PART X. – FEES.**

**69. SCALE OF FEES.**

The fees for licences to manufacture tobacco, cigars, cigarettes and snuff are as set out in Schedule 4.

**PART XI. – MISCELLANEOUS.****70. LABELS ON EXCISABLE GOODS.**

No label shall be placed on excisable goods unless it has been approved by the Collector.

**71. CARRIAGE OF EXCISABLE GOODS.**

All excisable goods subject to the control of the Customs shall be conveyed only in carriages, boats, or lighters licensed under the *Customs Act 1951*.

**72. AUTHORITIES TO PROSECUTE.**

<sup>31</sup>An authority by the Commissioner General of Internal Revenue to prosecute under the Act shall be in Form 28.

**73. NOTICES OF SEIZURE.**

A notice under Section 53 of the Act of seizure under Section 52 of the Act shall be in Form 29.

**74. ENTRIES.**

(1) An entry for home consumption of—

(a) excisable goods other than aerated waters and mineral waters—shall be in Form 30; and

(b) aerated waters and mineral waters—shall be in Form 31.

(2) An entry for the removal of excisable goods from a Customs warehouse, coastwise or inland, shall be in Form 32.

(3) An entry for the removal of excisable goods to a Customs warehouse or a factory shall be in Form 33.

(4) An entry for exportation of excisable goods shall be in Form 34.

(5) A dispatch note for excisable goods transferred under Customs control shall be in Form 35.

(6) A delivery order for export or removal shall be in Form 36.

**74A. DUTY FREE SHOP.**

<sup>32</sup>(1) For the purposes of Section 74—

<sup>31</sup> Section 72 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>32</sup> Section 74A inserted by *Excise (Budget Provisions 1996) Regulation 1995* (No. 20 of 1995), s1.

- (a) the removal of excisable goods to an outwards duty free shop shall be deemed to be the removal of excisable goods to a Customs warehouse; and
- (b) the sale of excisable goods from an outwards duty free shop in accordance with the Customs Act shall be deemed to be exportation of excisable goods.

(2) The entries required for the removal of excisable goods to and the exportation of excisable goods from an outwards duty free shop shall be the relevant Forms prescribed in Section 74, subject to suitable modification to facilitate Customs administration and control of an outwards duty free shop consistent with the provisions of the *Customs Act 1951*.

#### **75. ADVICE NOTES.**

Excisable goods forwarded from a factory under bond shall be accompanied by an advice note in Form 37.

#### **76. IMPROPER USE OF CERTAIN WORDS IN CONNECTION WITH MANUFACTURE.**

(1) A person (not being a person licensed to manufacture under the Act) must not assume or use in connection with his business a word or mark that would reasonably lead to the belief that he is a person licensed to manufacture under the Act.

(2) Without limiting the generality of Subsection (1), a person (not being a person licensed to manufacture under the Act) who places, or causes or permits to be placed, on any goods or on the packets, cases or containers in which the goods are packed—

- (a)<sup>33</sup> a factory number and the letters “PNG” furnished by the Commissioner General of Internal Revenue to a manufacturer under Section 33 of the Act; or
- (b) a mark, design or numbers so nearly resembling a factory number and the letters “PNG”, whether alone or in conjunction with other words, designs or marks, as to be likely to deceive,

is guilty of an offence against that subsection.

#### **77. DISPOSAL OF FORFEITED GOODS.**

(1) Forfeited goods that, in the opinion of the Collector, have no commercial value shall be destroyed as the Collector directs.

(2)<sup>34</sup> <sup>35</sup>Forfeited goods possessing commercial value shall be sold by auction or by public tender as the Commissioner General of Internal Revenue directs.

<sup>33</sup> Section 76(2)(a) amended by Commissioner General of Internal Revenue (Consequential Amendments) Act 1993 (No. 1 of 1993), s2.

**PART XII.<sup>36</sup> – MANUFACTURERS EXCISE.****78. APPLICATION.**

<sup>37</sup>This part is applicable to all manufacturers of goods listed in the Excise Tariff, other than manufacturers of products containing alcohol, tobacco or aerated and mineral water.

**79. CALCULATION OF PERCENTAGE.**

<sup>38</sup>If the rate set in the Excise Tariff takes the form of a percentage, or has an optional calculation on a percentage basis, then the base for the calculation of that percentage shall be—

- (a) where the sale is at arms length to a person not associated with the manufacturer, the price for which the goods are sold by the manufacturer; or
- (b) in any other case, the fair market value of the goods.

**80. SALES NOT SUBJECT TO EXCISE DUTY.**

<sup>39</sup>The following sales shall not be subject to excise duty:—

- (a) sales of goods for export;
- (b) sales to the State, to a Provincial Government or to a Local-level Government, other than goods for sale by or for use in connection with business operations carried on by the State, a Provincial Government or Local-level Government;
- (c) sales of goods to an educational organisation for use in the operations of that organisation other than by way of resale;
- (d) sales to a Diplomatic Representative for the use of the diplomatic mission.

**81. MANUFACTURED GOODS INCORPORATING PARTS OR COMPONENTS.**

<sup>40</sup>If manufactured goods are sold incorporating parts or components which were, at the time they were acquired, subject to excise duty under this Act, the

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<sup>34</sup> Section 77(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>35</sup> Section 77(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

<sup>36</sup> Part XII inserted by *Excise (Amendment) Regulation 1990* (No. 20 of 1990), s1.

<sup>37</sup> Section 78 inserted by *Excise (Amendment) Regulation 1990* (No. 20 of 1990), s1.

<sup>38</sup> Section 79 inserted by *Excise (Amendment) Regulation 1990* (No. 20 of 1990), s1.

<sup>39</sup> Section 80 inserted by *Excise (Amendment) Regulation 1990* (No. 20 of 1990), s1.

<sup>40</sup> Section 81 inserted by *Excise (Amendment) Regulation 1990* (No. 20 of 1990), s1.



vendor shall be entitled to a credit equal to the excise duty paid in respect of those components or parts.

**82. EXCISE DUTY PAYABLE WEEKLY.**

<sup>41</sup>Excise duty shall be payable weekly, no later than the 5th working day of the week, succeeding any working week, being from Monday to Saturday in which any sale of excisable goods was made.

**83. RETURNS.**

<sup>42</sup>(1)<sup>43</sup> <sup>44</sup>An duty payment of excisable goods, whether locally manufactured or imported, shall be accompanied by an Entry for Home Consumption (C430) Form 15, detailing for the week concerned, the quantity or volume, the value, the import excise payable, the excise payable, and the VAT payable, if any, if any, of –

- (a) total deliveries of excisable goods subject to import excise duty; and
- (b) total deliveries of excisable goods subject to excise duty; and
- (c) total deliveries of excisable goods exempted under Section 80.

(2) Where a credit is claimed under Section 81, details of the quantity, volume or value of parts or components included in the excisable goods in respect of which excise duty has been paid and details of the excise duty so paid.

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<sup>41</sup> Section 82 inserted by *Excise (Amendment) Regulation 1990* (No. 20 of 1990), s1; Substituted by S.R. 2001, No. 6.

<sup>42</sup> Section 83 inserted by *Excise (Amendment) Regulation 1990* (No. 20 of 1990), s1.

<sup>43</sup> Section 83(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2; Section 83 SubSection (1) substituted by S.R. 2001, No. 6.

<sup>44</sup> Section 83(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2; Section 83 SubSection (1) substituted by S.R. 2001, No. 6.

**SCHEDULE 1**

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 1 – Security to the Customs.***

Act, Sec. 8(2).

Form 1.Reg., Sec. 1.

By this security the subscribers are, under the Excise Act, bound to the Independent State of Papua New Guinea in the sum of *(insert amount or mode of ascertaining amount intended to be paid in default of compliance with condition)*, subject only to the condition that if *(insert the condition of the security)* then this security is discharged.

Dated . . . 20...

Names and descriptions of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 2 – <sup>45</sup>Application for Registration as Producer.***

Act, Sec. 12(1).      Form 2.Reg., Sec. 3(1).

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<sup>45</sup> Schedule 1, Form 2 Form 2 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act* 1993 (No. 1 of 1993), s2.

To the Commissioner General of Internal Revenue.

I apply for registration as a producer of (*set out kind of material*) under the *Excise Act*.

Full name:

Address:

Occupation:

Place and description of area on which material is to be produced:

Dated . . . 20...

Witness: (*Signature of Producer.*)

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 3 – <sup>46</sup>Certificate of Registration of Producer.***

Act, Sec. 12(2).      Form 3.Reg., Sec. 3(2).

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<sup>46</sup> Schedule 1, Form 3 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

I certify that . . . , of *(address)*, *(occupation)*, has, under the *Excise Act*, this day been registered as a producer of *(set out kind of material)* at *(set out place and description of area on which material is to be produced)*.

This Certificate of Registration will remain in force until cancelled.

Dated . . . 20...

Commissioner General of Internal Revenue.



***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 4 – Application for Registration as Dealer.***

Act, Sec. 13(1).

Form 4.Reg., Sec. 4(1).

I apply for registration as a dealer in (*set out kind of material*) under the *Excise Act 1956*.

Full name:

Address:

Occupation:

Situation of premises on which business is to be carried on:

Dated . . . 20...

Witness: (*Signature of Dealer.*)

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 5 – <sup>47</sup>Certificate of Registration as Dealer.***

Act, Sec. 13(2).

Form 5.Reg., Sec. 4(2).

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<sup>47</sup> Schedule 1, Form 5 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

I certify that . . . , of *(address)*, *(occupation)*, has this day been registered under the *Excise Act* as a dealer in *(set out kind of material)* in the premises *(describe premises sufficiently to identify them)*.

This Certificate of Registration will remain in force until cancelled.

Dated . . . 20...

Commissioner General of Internal Revenue.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 6 – Application for Licence to Manufacture.***

Act, Sec. 18(1)(b). Form 6.Reg., Sec. 5(1).

I apply for a licence to manufacture (*set out kind or kinds of excisable goods to be manufactured*) in the factory described in the drawings and particulars furnished with this application.

The aggregate quantity of those excisable goods proposed to be manufactured in any one year will not exceed . . . .

Name in full:

Address:

Occupation:

Situation of premises:

Dated . . . 20...

Witness:      (*Signature of Applicant.*)

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 7 – <sup>48</sup>Manufacturer’s Licence.***

Act, Sec. 19(2).      Form 7.Reg., Sec. 5(2).

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<sup>48</sup> Schedule 1, Form 7 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

... , of (*state place of residence*), (*occupation*), is licensed, under the *Excise Act 1956*, to manufacture (*set out kind of excisable article and add in quantities not exceeding in any one year ... or in any quantity*) in the factory situated at (*give name of place or town and street*), drawings and particulars of which have been furnished to me as prescribed.

This Licence commences on ... 20..., and will, unless cancelled, continue in force until 31 December 20..., but may be renewed in accordance with Section 21 of the Act.

Dated ... 20...

Commissioner General of Internal Revenue.



**PAPUA NEW GUINEA.**

**Excise Act 1956.**

**Form 8 – Tobacco Leaf Producer’s Book.**

Reg., Sec. 6(1).

Form 8.

Name of Producer:

Place:

Registration No.

Dates.	Area on which leaf is grown.	Quantity of cured tobacco leaf produced.	Date.	Quantity of cured tobacco leaf removed.		To whom delivered.	
				Packages.	kg.	Name.	Addresses.
	ha						

Sch. 1

*Excise Regulation 9999*

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 9 – Tobacco Producer’s Return for 12 Months Ended 31 December  
19...***

Reg., Sec. 7. Form 9.

Name of Producer: Surname (*block letters*) . . . Given names . . . .

Postal address: . . . .

The total area from which tobacco leaf was harvested by me during the 12 months ended 31 December 20... was . . . ha situated at . . . .

Cured leaf:—

- (a) On hand at 1 January 20..., as shown on my last return:  
 Obtained from crop harvested between 1 January 20... and 31 December 20... :  
 Return as unsaleable or for any other reason (*give particulars on separate sheet*):  
 Total:
- (b) Total quantity removed between 1 January 20... and 31 December 20..., including leaf rehandled, as shown below:  
 Leaf destroyed (*quote authority and method of destruction*):  
 Balance on hand on farm on 31 December 20... :  
 Total:

The difference of . . . between the total of (a) and (b) is accounted for as follows\* :—

DETAILS OF LEAF REMOVED SHOWING PARTICULARS OF EACH CONSIGNMENT.

Date.	Quantity.	Name and address of dealer or manufacturer to whom sold or delivered.
	kg	

Total:

The area that I have planted or propose to plant with tobacco that will be harvested during 20... is . . . ha situated at . . . .

I declare that this return is a true statement of the particulars mentioned in it for the 12 months ended 31 December 20...

(*Signature of Producer.*)

Declared at . . . , . . . 20...

Before me . . . (*Signature of person before whom Declaration was made.*)

\*Omit if totals agree.

**PAPUA NEW GUINEA.****Excise Act 1956.****Form 10 – Tobacco Leaf Dealer’s Book.**

Reg., Sec. 8(1). Form 10.

Name of Dealer:  
Place:

Date.	Tobacco leaf bought.			Date.	Tobacco leaf sold.				
	Papua New Guinea.	Imported.	From whom bought.		Papua New Guinea.	Imported.	To whom sold.	Address of buyer.	
	kg.	kg.			Pack – ages.	kg.	Pack – ages.	kg.	

**PAPUA NEW GUINEA.****Excise Act 1956.****Form 11 – Tobacco Leaf Dealer’s Return.**

Reg., Sec. 9. Form 11.

Name of Dealer:  
Place:

Quantity of leaf tobacco bought.		From whom.	Quantity of leaf tobacco sold.		To whom.	Quantity of leaf tobacco in hand.	
Papua New Guinea.	Imported.		Papua New Guinea.	Imported.		kg.	kg.
kg.	kg.		Pack – ages.	kg.	Pack – ages.	kg.	kg.

I, . . ., declare that the above return contains a true statement of the particulars mentioned in it for the quarter ended . . .20..

Declared . . . 20..

*(Signature of Declarant.)*

Name of Place  
Dealer: :

Before me

*(Signature of person before whom Declaration was made.)*

**PAPUA NEW GUINEA.**

**Excise Act 1956.**

**Form 12 – Declaration Verifying Return by Tobacco Manufacturer.**

Reg., Sec. 14(1). Form 12.

I declare that the foregoing entries relating to the quarter ended . . .  
20... are true and correct in every particular, and that no matter or  
thing required to be stated has been omitted.

*(Signature of Manufacturer.)*

Declared . . . 20...

Before me

(Justice of the Peace *or* Commissioner for Affidavits or Declarations  
*or* Officer.)

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 13 – Permit Authorizing Receipt of Imported Duty-paid  
Manufactured Tobacco in Factory for Manufacture of  
Cigarettes.***

Reg., Sec.24(1). Form 13.

..., of ..., is authorized to take from the premises of ..., situated at ..., of imported duty-paid manufactured tobacco marked ..., and to receive it into his factory situated at ..., for the manufacture of cigarettes, subject to the following conditions:—

- (1) The manufactured tobacco shall be used only for the manufacture of cigarettes and in accordance with the *Excise Act 1956* and the regulations from time to time in force under it.
- (2) Excise duty shall be paid on the cigarettes manufactured from the duty-paid tobacco.
- (3) Any waste arising from the manufacture of the imported duty-paid tobacco into cigarettes shall be kept separate and distinct from all other leaf or manufactured tobacco in the factory.

Dated ... 20...

Collector of Customs.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 14 – Application for Delivery of Tobacco Leaf Grown in Papua  
New Guinea or Tobacco Manufactured in Papua New  
Guinea for Agricultural, Horticultural or Sheep-wash  
Purposes.***

Reg., Sec. 28(1). Form 14.



To the Collector of Customs, . . . .

I (*or We*), . . . , request permission to mix with . . . weight of tobacco leaf grown in Papua New Guinea (*or tobacco manufactured in Papua New Guinea*), now stored in . . . to be afterwards used at . . . for the purpose of . . . .

Dated . . . 20..

*(Signature of Applicant.)*

Approved

Collector of Customs.

Dated . . . 20..

I certify that the above quantity of tobacco leaf grown in Papua New Guinea (*or tobacco manufactured in Papua New Guinea*) has been weighed and pulverized, and in my presence mixed with . . . and has been delivered to . . . .

Officer.

Dated . . . 20..

**PAPUA NEW GUINEA.****Excise Act 1956.****Form 15 – Transfer of Tobacco Leaf.**

Reg., Sec.35(a). Form 15.

Date of transfer.	Quantity of tobacco leaf transferred.		Name and address of manufacturer who received tobacco leaf.
	Papua New Guinea.	Imported.	
	kg.	kg.	

*(Signature of Manufacturer.)*

Dated . . . 20...

**PAPUA NEW GUINEA.****Excise Act 1956.****Form 16 – Transferred Tobacco Leaf.**

Reg., Sec. 35(b). Form 16.

Date when received.	Quantity of tobacco leaf received.		Name and address of manufacturer by whom it was transferred.
	Papua New Guinea.	Imported.	
	kg.	kg.	

*(Signature of Manufacturer.)*

Dated . . . 20...

I declare that the foregoing entries relating to the quarter ended . . . 20... are true and correct in every particular, and that no matter or thing required to be stated has been omitted.

*(Signature of Manufacturer.)*

Dated . . . 20...

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 17 – Application for Renovating/Cutting/Repacking Tobacco.***

Reg., Sec. 36(1). Form 17.

To the Collector of Customs, . . . .

I apply to be allowed to remove from . . . the under-mentioned quantities of tobacco for the purpose of being . . . at . . . tobacco factory situated at . . . .

Dated . . . 20...(Signature of Applicant.)

Approved

Collector of Customs.

Dated . . . 20...

Quantity of tobacco to be treated.					Quantity delivered after treatment.				
Mark.	No.	Gross weight.	Tare.	Net weight.	Mark.	No.	Gross weight.	Tare.	Net weight.
Total					Refuse Loss in operation TOTAL				

\*Strike out whichever is inapplicable.

I certify that the above quantities of tobacco were weighed in my presence on receipt into and delivery from the factory. The refuse after being weighed was removed or destroyed, and the loss in operation is reasonable.

Officer:

Dated . . . 20...

**PAPUA NEW GUINEA.**

**Excise Act 1956.**

**Form 18 – Manufacturer’s Book of Tobacco Renovated, Cut or Repacked.**

Reg., Sec. 43(a). Form 18.

Received.				Delivered.				
Date	Name of applicant.	Net weight of manu- factured tobacco.	State whether to be removed, cut or re-packed.	Date.	Quantity removed.	Loss in operation.	Refuse.	Total

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 19 – <sup>49</sup>Refund of Duty.***

Reg., Sec. 50.

Form 19.

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<sup>49</sup> Schedule 1, Form 19 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

Dt: to . . . .

To refund of duty amounting to K . . . on . . . of stalks, refuse, clippings and waste arising from . . . of imported leaf tobacco treated by me in my licensed factory at . . . .

I declare the above claim to be true and correct.

*(Signature of Manufacturer.)*

Declared . . . 20...

Before me

Justice of the Peace or Commissioner for Affidavits or Declarations or Officer.

I certify that on . . . 20... the above quantity of stalks, refuse, clippings and waste was in my presence and it has been . . . .

Officer:

Dated . . . 20...

I certify that the sum of K . . . is due accordingly.

Examined and found correct.

Checking Officer:

Approved

|

Commissioner General of Internal Revenue.

Received on . . . , 20... , from . . . the sum of K . . .

*(Signature of Manufacturer.)*

*(Witness to payment and signature.)*



***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 20 – Application for Refund/Remission of Excise Duty.***

Reg., Sec. 52(2). Form 20.

Owner: Port/Place\*: Ex:

Reported:

Application for refund/mission\* of excise duty is made in respect of the goods described below:—

Description of goods.	Quantity.	Marks and Nos.	Tariff item.	Rate of duty.	Amount of duty.

Reason for application is as follows:—

Address to which advice of payment to be forwarded:

Claimant's bank;

Branch:

Agent empowered to collect refund:—

Name:

Address:

Special Authority attached:

Standing Authority No.:

Dated . . . 20...

(Signature of Claimant.)

\*Strike out whichever is inapplicable.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 21 – Declaration of Manufacturer to Return of Excisable Goods.***

Reg., Sec. 55.      Form 21.

I declare that the particulars set out in this return are true, and that nothing has been omitted that ought to have been set out in it.

*(Signature of Declarant.)*

Declared . . . 20...

Before me

Justice of the Peace or Commissioner for Affidavits or Declarations or Officer.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 22 – Appointment of person by Manufacturer, Brewer, Distiller,  
Dealer or Producer to Make Declaration on his  
Behalf.***

Reg., Sec. 58(2). Form 22.

To the Collector of Customs, . . . .

I (*or We*), . . . , of . . . , appoint . . . to make on my (*or out*) behalf, all declarations required by the regulations for the time being in force under the (*short title of Act*) to be made by me (*or us*) and I (*or we*) declare that all declarations made by this appointment shall be taken to have been made with my (*or out*) knowledge and consent, and that I (*or we*) shall be liable to all pecuniary penalties in respect of those declarations to the same extent as if I (*or we*) had made those declarations myself (*or ourselves*).

Dated . . . 20...

*(Signatures of Manufacturers, Brewers, Distillers, Dealers or Producers.)*

*(Signature of Appointee.)*

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 23 – Authority to Agent to Sign Declarations.***

Reg., Sec. 59(5). Form 23.

To the Collector of Customs, . . . .

*(Insert name of principal)* authorizes . . . , whose signature appears below, to sign as its agent forms containing declarations prescribed by the *Excise Regulation*.

Dated . . . 20...

In witness the Seal of the *(insert Company, or as the case may be)* was affixed in the presence of

*(Signature of person Authorized.)*



***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 24 – <sup>50</sup>Consent to Settlement of Dispute under Part XII.of the  
Excise Act.***

Reg., Sec. 60.      Form 24.

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<sup>50</sup> Schedule 1, Form 24 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

To the Commissioner General of Internal Revenue, . . . .

As a dispute has arisen between me (or our firm or our Company) and the Officers of Customs at . . . with reference to an alleged contravention of the *Excise Act* (*shortly set out matter of dispute*), I (or we) consent to your inquiring into and determining the dispute under the provisions of Part XII of the *Excise Act* 1956.

Dated . . . 20..

(Signatures.)

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 25 – <sup>51</sup>Summons to Witness.***

Reg., Sec. 61.

Form 25.

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<sup>51</sup> Schedule 1, Form 25 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

In the Matter of a Dispute between . . . an Officer of Excise and . . . .

*Excise Act 1956, Part XII.*

I, the Commissioner General of Internal Revenue, require you to attend at the . . . on . . .  
20... , at . . . a.m./p.m., to give evidence in the matter of the above dispute on behalf of . .  
. . . , and then and there to produce . . . and all other books, papers, writings and documents  
relating to the dispute that are in your custody, possession or power.

In default of your attendance you will be liable to a penalty of K40.00 under the *Excise  
Act 1956*.

Dated . . . 20...

Comptroller of Customs.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 26 – <sup>52</sup>Warrant of Execution.***

Reg., Sec. 64(1).      Form 26.

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<sup>52</sup> Schedule 1, Form 26 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

To . . . .

Whereas an order dated . . . 20.. by the Commissioner General of Internal Revenue for the enforcement of a penalty of K . . . imposed on . . . , of . . . , by an order of the Commissioner General of Internal Revenue made under Part XII of the *Excise Act 1956* and dated . . . 20.. has been filed in the . . . Court at . . . :

And whereas by the first-mentioned order it was ordered that the penalty be enforced by the levy of execution against the goods and chattels of . . . .

And whereas the penalty has not been paid:

Now this is to command you—

- (a) to take the goods and chattels of . . . without delay; and
- (b) if within . . . days after taking them the penalty, together with the reasonable charges of taking and keeping the goods and chattels, is not paid, to sell them and pay the money arising by the sale to . . . at . . . ,

and if no goods and chattels can be found that you certify accordingly to me or some other magistrate.

Given under my hand at . . . on . . . 20..

Magistrate.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 27 – <sup>53</sup>Warrant of Commitment.***

Reg., Sec. 64(2).      Form 27.

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<sup>53</sup> Schedule 1, Form 27 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

To ... and to the Officer-in-Charge of the Correctional Institution/Police Lock-up\* at ...

Whereas an order dated ... 20... by the Commissioner General of Internal Revenue for the enforcement of a penalty of K... imposed on ... of ... by an order of the Commissioner General of Internal Revenue made under Part XII of the *Excise Act* 1956 and dated ... 20... has been filed in the ... Court at ...:

And whereas by the first-mentioned order it was ordered that the penalty be enforced by the levy of execution against the goods and chattels of ... and in default of a period of ... unless the penalty is sooner paid:

And whereas ... has not paid the penalty:

And whereas a warrant of execution has been issued against the goods and chattels of ... and it appears by the return to the warrant that no sufficient goods and chattels of ... have been found:

Now this is to command you—

- (a) ..., to attest ..., and, unless the penalty is sooner paid, to deliver him into the keeping of the Officer-in-charge of the Correctional Institution/Police Lock-up\* at ... together with this warrant; and
- (b) ... the Officer-in-charge of the Correctional Institution/Police Lock-up\* at ... to receive into your custody in that Correctional Institution/Police Lock-up\* and to imprison him there for the period of ... unless—
  - (i) the penalty and all costs and charges of the execution and of the commitment and conveying of ... to the ... Correctional Institution/Police Lock-up\*, amounting to the further sum of K..., are sooner paid to you; or
  - (ii) you sooner receive a certificate from the Clerk of the Court at ... or the Collector of Customs at ... that the penalty and costs and charges have been paid.

Given under my hand at ... 20...

Justice of the Peace.

\*Strike out whichever is inapplicable.



***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 28 – <sup>54</sup>Authority by Comptroller of Customs to Officer to Prosecute  
for Offences against the Excise Act.***

Reg., Sec. 72.      Form 28.

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<sup>54</sup> Schedule 1, Form 28 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.

I, . . . , Commissioner General of Internal Revenue, direct . . . , an Officer of Customs, to institute proceedings by the Customs for the recovery of penalties under the *Excise Act* 1956 in any court of competent jurisdiction against . . . of . . . and for that purpose to lay, sign, exhibit, make or swear an information, to obtain and execute any warrant on any such information, to summon any person before the court to appear either personally or by a lawyer and to conduct proceedings so instituted and generally to do all such acts and things as are necessary or incidental to the due exercise of this direction.

Dated . . . 20..

Commissioner General of Internal Revenue.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 29 – Notice of Seizure.***

Reg., Sec. 73.

Form 29.

To *(name of owner of goods seized)*.

*(Insert particulars as to goods seized)* have this day been seized as forfeited on account of a contravention of the *Excise Act*, namely that *(particulars of offence, e.g. the goods have been unlawfully removed from a factory without payment of excise duty)*.

Dated . . . 20...

Customs Officer.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 30 – Home Consumption Entry.***

Reg., Sec. 74(1)(a). Form 30.

Place: . . . .

Date: . . . 20..

On what: . . . .

No. of packages.	Goods.	Lites	Tariff item.	Value.	Rate of duty.	Duty.
				K t		K t
			Total Value		Total Value	

I declare that the above particulars are true and correct.

(Signature of Owner or Agent.)

Customs Officer:

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 31 – Home Consumption Entry–Mineral and Aerated Waters.***

Reg., Sec. 74(1)(b). Form 31.

Place: . . . .

Date: . . . 20..

On what: . . . .

No. of packages.	Goods.	Lites	Tariff item.	Value.	Rate of duty.	Duty.
				K t		K t
			Total Value		Total Value	

I declare that the above particulars are true and correct.

(Signature of Owner or Agent.)

Customs Officer:



***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 32 – Entry for Exportation for Removal Coastwise or inland from  
Warehouse.***

Reg., Sec. 74(2). Form 32.

(In quadruplicate.)

Date: ... 20...

Port of ...

From ... Warehouse ... per ship ... for ...

Bond marks.	No.	Description of goods.	Quantity or weight.	Value.

Collector of Customs.

NOTE.—The information indicated below is to be inserted by the Customs Officer and receipts and certificates of shipping and forwarding signed by the proper persons.

Re-gauged or re-weighed and delivered the under-mentioned goods to the ... , at ... a.m./p.m., ... 20...

**Re-gauge.**

Bond mark.	No.	Bong.	Wet.	Fall.	Ullage.	Temper- ature.	Indica- tion.	Strength.				
								O.P.	U.P.	Obs.	Loss in Hltes.	

**Re-weigh.**

Bond mark.	No.	Number of packages	Weight per package.			Total net weight.	Loss.
			Gross.	Total.	Net.		

Lochet.

Dated . . . 20...

Received the above-mentioned goods.

The above-mentioned goods shipped (or forwarded by land).

Examining Officer.

Dated . . . 20...

**Sch. 1**

*Excise Regulation 9999*

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 33 – Entry–Removal to Customs Warehouse or to Factory.***

Reg., Sec. 74(3). Form 33.

Place: . . . .  
 Date: . . . 20...  
 to . . . .

Ex . . . per ship/licensed carriage No. . . . /aircraft\* . . . .

Owned:

(Signature of Owner or Agent.)

Marks	No.	Description of goods.	Tariff item.	Volume, quantity or weight.

Collector of Customs

\*Strike out whichever is inapplicable.

NOTE.—The details provided for on the back are to be inserted when appropriate and the necessary receipts and certificates signed by the proper persons.

**LOCAL REMOVAL.**

Re-gauged or re-weighed and forwarded the under-mentioned goods to the Locket at warehouse, . . . 20...

**Re-gauge.**

Marks.	Nos.	Bang.	Wet.	Fall.	Ullage.	Temper-ature.	Indica-tion.	Strength.			Loss in litres.
								O.P.	U.P.	Obs.	

**Re-weigh.**

Weight per package.

Mark.	N		Gross.	Total.	Net		
os.	N						
o. of packages.	G						
loss	T						
ate.	N						
et.	T						
total net weight.	L						
os.							

Locket.

Received the above-mentioned goods—Total quantity:

Locket.

Dated . . . 20...

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 34 – Entry for Exportation Beyond Papua New Guinea or for  
Removal Coastwise or inland for Exportation Beyond  
Papua New Guinea.***

Reg., Sec. 74(4). Form 34.

Place: . . . .

Date: . . . 20..

Ex . . . jet ship/licensed carriage No. . . . /aircraft\* . . . to . . . .

Owner:

(Signature of Owner or Agent.)

Marks	Nos.	Description of goods.	Litres, quantity or weight.	Final destination of goods.	Export value in P.N.G. currency.

Collector of Customs

\*Strike out whichever is inapplicable.

I declare—

- (1) that I am (the agent duly authorized by . . .) the owner of the goods included in this entry and contained in the packages referred to in it;
- (2) that I enter the goods as of the value of the description and quantities set out and for exportation or removal coastwise or inland for exportation;
- (3) that the particulars given are in every respect true and correct;
- (4) that to the best of my knowledge and belief no goods, the particulars of which are not accurately set out in this entry, are contained in any package specified in this entry.

Dated . . . 20..

(Signature of Owner or Agent.)

Declared . . . 20..

Before me, . . . Collector of Customs.

Re-gauged or re-weighed and delivered the under-mentioned goods to the . . . at . . . a.m./p.m., . . . 20..

**Re-gauge.**

Marks	No.	Bang	Wet	Fall.	Ullage.	Temp- ature.	Indica- tion.	Strength.			Loss in litres.
								O.P.	U.P.	Obs.	



**Re-weigh.**

Weight per package.

Marks.	No.	No. of packages	Weight per package.			Total net weight.	Loss.
			Gross.	Total.	Net.		

Locker.

Dated . . . 20...

Received the above-mentioned goods—

Dated . . . 20...

The above-mentioned goods shipped (or forwarded by land)

Examining Officer.

Dated . . . 20...

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 35 – Despatch Note for Excisable Goods Transferred under  
Customs Control.***

Reg., Sec. 74(5). Form 35.

(In duplicate.)

Place: . . . .

Ex . . . to . . . for . . . .

Marks	No.	Nature of packages.	Description of goods.	Volu- mes, quantities or weights.	Rate of duty payable.	Endorsements.

Own-er . . . per . . . Agent.

To Officer at . . . Station.

Collector of Customs.

Delivered to Licensed Cartage No. Dated . . . 20..	Office.	Goods received and accounted for as follows:-	
Shipped as above. Dated . . . 20..			Office.
Received. Dated . . . 20..			Chief Officer.
Dated . . . 20..		Office.	

NOTE.—Despatch Notes must be presented to Examining Officers before goods are placed on board.

This form to be completed by officer at destination, and one copy returned without delay to place of despatch.

Where goods are the subject of re-gauge, re-weigh or re-count, the following information is to be inserted by the officer concerned:—

Re-gauged, re-weighed or re-counted the under-mentioned goods and forwarded to . . . .

**Re-gauge.**

Marks.	No.	Bong.	Wet.	Fall.	Ullage.	Temp- erature	Indica- tion	Strength.			Rate of duty.	Re- marks.
								O.P.	U.P.	Obs.		

**Re-weigh.**

Marks.	Package No.	Description of goods.	Weight per package.			Loss or gain.	Rate of duty.	Remarks.
			Gross.	Tare.	Net.			

**Re-count.**

Marks.	Package No.	Description of goods.	Re-count quantity.	Loss or gain.	Rate of duty.	Remarks.

Officer.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 36 – Delivery Order–Export or Removal.***

Reg., Sec. 74(6). Form 36.

Port of . . . .

Dated . . . 20...

To the Locket at . . . .

Deliver the under-mentioned goods:—

Mails.	Nos.	Description of packages and goods.	Quantity or value.	By whom removed and to what warehouse.
		Total packages		

Forwarded at . . . a.m./p.m. . . . 20... , per . . . .

Locket.

Received the above goods for delivery to the Locket at . . . Warehouse.

Warehouse Keeper.

***PAPUA NEW GUINEA.***

***Excise Act 1956.***

***Form 37 – Advice Note.***

Reg., Sec. 75.

Form 37.

Station . . . . Date: . . . 20..

The following goods have been delivered for conveyance under bond from ... to ... in accordance with Warrant No. . . . .

Officer.

Marks and Nos.	No.(s) and kind(s) of packages.	Description of goods.	Signature of officer at destination and date and time of receipt.

Total number of packages (*in words*): . . . .

Received the within-mentioned goods for delivery as above.

Time: . . . a.m./p.m. . . . Dated . . . 20..

Driver.

<sup>1</sup>Form 19 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s2.



**SCHEDULE 2 – SCALE OF AMOUNTS IN WHICH SECURITY IS TO BE  
GIVEN BY MANUFACTURER.**

Act, Sec. 18(2)(b).Reg., Sec. 5(3).

For every manufacturer paying a licence fee of–

<b>K</b>	<b>K</b>
10 per annum	400
20 per annum	400
40 per annum	500
100 per annum	800
200 per annum	1,200
300 per annum	1,800
500 per annum	2,500
700 per annum	3,500
1,000 per annum	5,000
1,200 per annum and over	7,500.

**SCHEDULE 3 – METHODS OF DESTROYING OR DEALING WITH  
TOBACCO, WASTE ETC., FOR CERTAIN PURPOSES.**

Reg., Sec. 29(1), 30(2), 46(1), 48.

1. By burning in the presence of an officer.
2. Where the product is to be used for agricultural or horticultural purposes or for any other purpose approved by the Collector, by—
  - (a) reduction to a fine powder so that not more than 5% is retained on a No.18 mesh, British Standard Sieve, and the whole will pass through a No.10 mesh, British Standard Sieve; or
  - (b) spraying and mixing effectively with phenyle emulsion prepared by dissolving 3 lb of commercial phenyle and 1 oz of red coal tar dye approved by the Collector in 2 gal of water in the proportion of 2 gal of dyed emulsion for each 100 lb of stalks, refuse, clippings and waste; or
  - (c) spraying with any other denaturant approved by the Collector; or
  - (d) chemical treatment necessary for the complete extraction of nicotine,under the supervision of an officer.

**SCHEDULE 4 – SCALE OF FEES FOR LICENCES TO MANUFACTURE.**

Reg., Sec. 69.

For every factory in which the weight of tobacco, cigars, cigarettes and snuff or any of them proposed to be manufactured in one year, shall in the aggregate—

	<b>K</b>
(a) not exceed 5,000 lb	10
(b) exceed 5,000 lb but not 10,000 lb	20
(c) exceed 10,000 lb but not 20,000 lb	40
(d) exceed 20,000 lb but not 50,000 lb	100
(e) exceed 50,000 lb but not 100,000 lb	200
(f) exceed 100,000 lb but not 200,000 lb	300
(g) exceed 200,000 lb but not 350,000 lb	500
(h) exceed 350,000 lb but not 500,000 lb	700
(i) exceed 500,000 lb but not 1,000,000 lb	1,000
(j) exceed 1,000,000 lb—	
for the first 1,000,000 lb	1,000
for each additional 1,000,000 lb or part of 1,000,000 lb	200.

The fee shall be computed as from 1 January to 31 December, and when by reason of the time of the granting of the licence it will not continue for a full year the amount of fee shall be reduced proportionately.

*Excise Regulation 1957*